



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

NOV 6 2006

Re: Masonic Lofts, 320 Montgomery Street, Syracuse, New York
Project Number: **18303**
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you for meeting with me in Washington on October 6, 2006, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Masonic Temple is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standard 2 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on August 17, 2006, by Technical Preservation Services (TPS) is hereby affirmed.

The former Masonic Temple at 320 Montgomery Street is located in the Montgomery Street Historic District, and was certified as contributing to the significance of the district on May 17, 2006. As the decision by TPS noted, the building is "characterized by two-story assembly spaces in both the main block ... and the rear section." The spaces constitute a large proportion of the overall building. Indeed, the spaces to a considerable extent *are* the building. The two rear spaces are ceremonial lodge rooms, each with extant seating platforms for the Master and Senior Warden, robing rooms, and a balcony. The two large spaces probably were a grand banquet hall and kitchen on the first floor and an auditorium for public presentations and joint lodge meetings on the third floor. The Part 1—Evaluation of Significance for the property states that the structure's interior was "substantially demolished in a 1990's renovation that failed." However, photographs submitted with the application show that the spaces retain their basic integrity and some architectural features, despite changes made in that prior rehabilitation and some deterioration in the years since then.

The current rehabilitation proposes the conversion of the building into “live/work loft” units. To accommodate this change in use will require fundamental changes in the building’s configuration. The two-story spaces will be subdivided both horizontally and vertically. New floors and partitions will be inserted into the two-story spaces in the front portion; new partition walls will bisect each of the two-story lodge rooms at the rear. TPS found that the proposed subdivision of these spaces caused the project not to meet the Standards for Rehabilitation. I agree. The proposed project would diminish the volume and the integrity of each space, particularly the spatial relationships among the architectural features in each lodge room. As a result, the overall historic character of the property will suffer, and the rehabilitation will fail to meet Standard 2 of the Secretary of the Interior’s Standards for Rehabilitation, which states: “The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.”

I also agree with the previous decision in two other respects: first, that the proposed relocation of the main corridor from the north side of the building to the south will eliminate a character-defining feature (see Standard 2, cited above), and also that the documentation submitted with the application is not sufficient to permit evaluation of the proposed removal of virtually all of the *smaller* rooms surrounding the ceremonial spaces.

During our meeting, you discussed the difficulties inherent in adapting this structure to residential use. These difficulties include the number and extent of the two-story spaces, the location of the main corridor, and, critically, the lack of windows on the south elevation. These factors make it very difficult to reuse the building for residential purposes. Indeed, the obstacles to residential reuse are formidable—so formidable as to suggest that the proposed new use may be incompatible with the historic character of the building, and thus fails to meet Standard 1, which states: “A property shall be used for its intended historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.”

Nevertheless, while I suggest that this may be the case, and while I encourage you to consider other uses that would be more compatible with the building’s historic character, I do not rule out categorically the possibility that the building could accommodate residences. It is conceivable that another plan could be approvable. But because the proposal under examination here causes so thorough a reworking of the building’s interior, minor modifications to that proposal will not suffice. The number and extent of large spaces in the building suggest that it could withstand considerable change and still retain its historic character. However, any revised proposal, at a minimum, would need to retain more of the historic configuration of the building, including a larger percentage of the two-story volumes of the four major spaces and more of the structure’s basic circulation pattern to meet the minimum requirements for certification.

Finally, I note that your letter to Sharon Park dated August 29, 2006, mentions that “the proposed re-use as live/work lofts will include an eclectic design that includes exposed mechanical, electrical, plumbing, and sprinkler system[s].” Her August 30 reply stated that your letter would be forwarded to me with the entire project file, but did not respond to the “eclectic” interior design mentioned in it for the first time. Accordingly, I feel I should caution you that such systems can become dominant and incompatible features if inserted obtrusively in historic

formal spaces. Any proposal to reuse the spaces should, therefore, take care to address this potentially serious issue as well.

If you wish to propose modifications to the proposed project, you should submit them to Technical Preservation Services through the State Historic Preservation Office.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read 'John A. Burns', with a stylized flourish at the end.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-NY
IRS